

## REMARKS

Favorable reconsideration is respectfully requested.

The claims are 1 to 9.

The above amendment to claim 9 is directed to an especially preferred embodiment as will be discussed below. Support is evident from pages 7 and 8 of the specification.

The above amendment to claim 1 is responsive to the rejection under 35 U.S.C. 112 in Official Action paragraph 7.

It is now clear what is being transesterified.

More specifically, in variant a), glyoxylic ester hemiacetal is directly transesterified with an alcohol whereas in variant b), the hemiacetal is first converted to acetal which is then transesterified.

In both cases, the resultant transesterification product is hydrolyzed to the glyoxylic ester.

The rejection of claims 1 to 9 under 35 U.S.C. 103(a) as being unpatentable over Krasik Tetrahedron Letters (1998), Vol. 39, pages 4223-4226 (Krasik) in combination with Algieri et al. (U.S. 4,927,968) and Schaefer et al. (U.S. 5,380,794) has been maintained for the reasons of record set forth in the Office Action dated October 6, 2004.

This rejection is again respectfully traversed.

As discussed in the previous response, the use of glyoxylic acid hemiacetal as a starting material for transesterification is much cheaper than that employed by Krasik (Tetrahedron Letters) and further, leads to higher yields than thought possible by the state of the art and the work-up is easier.

In this regard, attention is directed to page 8, lines 14 to 19 of the present specification which point out that yields above 95% are obtained in accordance with the present invention while according to the prior art i.e. Krasik (Tetrahedron Letters), yields of only up to 80% are achieved.

Further, due to mild transesterification conditions, high product purities can be obtained.

In this regard, attention is directed to a particularly preferred embodiment bridging pages 7 and 8 of the specification where the acetal or hemiacetal of the menthyl ester is heated with formic acid for cleavage followed by removal of the desired product. This is now recited in above-amended claim 9.

This process variant is, as stated in the specification at pages 7 and 8, especially advantageous for the preparation of the menthyl ester, since by-products are avoided and neither described nor suggested in any of the cited references.

See Example 1 bridging pages 9 and 11 of the present specification, related to the production of L-menthyl glyoxylate monohydrate of 99.8% purity and 97% yield.

For the foregoing reasons, it is apparent that the rejection on prior art is untenable and should be withdrawn.

No further issues remaining, allowance of this application is respectfully requested.

If the Examiner has any comments or proposals for expediting prosecution, please contact undersigned at the telephone number below.

Respectfully submitted,

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December 2, 2005

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